

**GOVERNMENT OF TELANGANA  
ABSTRACT**

The Telangana Goods and Services Tax Rules, 2017 – Evidences which are required to be produced by the supplier of deemed export supplies for claiming refund – Notification - Orders - Issued.

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**Revenue (CT-II) Department**

**G.O.Ms No.290**

**Date:18.12.2017.  
Read the following:-**

1. G.O.Ms No.289, Revenue (CT-II) Department, dt:18.12.2017.
2. From the Commissioner of State Tax, Telangan, Hyderabad, Lr No. CST's Ref No. A(1)/70/2017, Dt. 06-11-2017.

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**ORDER:-**

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette dt:18.12.2017.

**NOTIFICATION**

In exercise of the powers conferred by clause (g) of sub-rule (2) of Rule 89 of the Telangana Goods and Services Tax Rules, 2017, read with the orders issued in G.O.Ms No.289, Revenue (CT-II) Department, dt:18.12.2017 the State Government hereby notifies the following, as detailed in column (2) of the Table below, as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund, namely:-

**TABLE**

<b>S.No.</b>	<b>Evidence</b>
<b>(1)</b>	<b>(2)</b>
1.	Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.
2.	An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
3.	An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

**(P.T.O.)**

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2. This Notification shall be deemed to have come into force with effect from 18<sup>th</sup> day of October, 2017.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR  
PRINCIPAL SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase,  
(Publication Wing) Telangana State, Hyderabad, for publication of the  
Notification (He is requested to supply (30) copies of the notification to  
this Department and (300) copies to Commissioner of Commercial Taxes,  
Telangana State, Hyderabad).

The Commissioner of Commercial Taxes Dept., Telangana State, Hyderabad.

The General Administration (Vigilance & Enforcement) Dept., Telangana State,  
B.R.K.R. Bhavan, Hyderabad.

The Secretary, VAT Appellate Tribunal, Nampally, Hyderabad.

The Director General, General Administration (Vigilance & Enforcement) Dept.,  
Telangana State, B.R.K.R. Buildings, Hyderabad.

**Copy to:**

The Accountant General, O/o. the Accountant General, Telangana State, Hyd.

The Law (A) Department, Telangana State, Hyderabad.

The P.S. to the Principal Secretary to Hon'ble CM, Govt., of TS., Hyderabad.

The P.S. to Principal Secretary to Government(CT & Ex), Revenue Department  
SF/SC's.

**// FORWARDED :: BY ORDER //**

**SECTION OFFICER**